

FY2015-16

05 Carbon County1231 Luther Elem

** Recalculated **

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process
 and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the
 district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification					
Business Manager/Clerk:	Andrea Mohammadi	Phone #: (406) 446-2480			
(Signature)		(Date)			
Chair, Board of Trustees:	Scott Heimer				
(Signature)		(Date)			
County Superintendant	Jane Swanson-Webb				
(Signature)		(Date)			

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Submit ID: 1231-35604583

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Misc Interest	STATE		
003	Local Sources Revenue	LOCAL		
004	Contributions and Donations	LOCAL		
005	Revenue from Federal Source	FEDERAL		
006	Title II Part A	FEDERAL		84.367
007	Goldman Sachs	LOCAL		
800	Teachers Aide	LOCAL		
118	Bus Driver	STATE		
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
145	Title II Part A	FEDERAL		84.367
154	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
155	Title IV REAP	FEDERAL		84.186A
156	Title IV REAP	FEDERAL		
174	Jackson School Funds	LOCAL		
234	Investment on Interest	LOCAL	1900	
244	Local Source WalMart Grant	LOCAL	1900	
254	Local Source Art Grant	LOCAL	1920	
255	Local Source Art Grant	LOCAL		
264	State OTO Capital Invest & Deferred Maintenance	STATE	3660	state
265	Deferred Maintenance & Energy Efficiency	STATE		NA
324	State IEFA K-12 Grant	STATE	3290	
334	Local Source Alaska Pilots	LOCAL	1900	
335	Alaskan Pilot	LOCAL		
504	M.S.S. Transfer funds from 110 to 161	LOCAL	1900	
514	M.S.S. Transfer funds from 111 to 161	LOCAL	1900	
899	Adjustment	LOCAL		



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102 Taxes Receivable - Real and Personal (120-149) 3,196.88 380.52 103 Taxes Receivable - Protested (150-159) 15.00 4.54 4.24 104 Receivables from Other Funds (160-179)		Datance Sheet					
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Real and Personal (120-149) 03 1,196.88 03 80.52 03 Taxes Receivable - Protested (150-159) 04 Receivables From Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 19,490.68 21 Deferred Outflows (501) 11ABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (609 - 609) 38 Prepaid Expenses (250) 39 Deferred Inflows (680) 3,211.88 4,54 384.76 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 45 FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23			General Fund				
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Real and Personal (120-149) 03 1,196.88 03 80.52 03 Taxes Receivable - Protested (150-159) 04 Receivables From Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 19,490.68 21 Deferred Outflows (501) 11ABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (609 - 609) 38 Prepaid Expenses (250) 39 Deferred Inflows (680) 3,211.88 4,54 384.76 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 45 FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23							
Cash & Investments (101-119) Less Warrants Payable (620) 16,278.80 53,392.73 65,706.51 5,617.23		ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)	
1	ASS	ETS AND OTHER DEBITS					
15.00	01	Cash & Investments (101-119) Less Warrants Payable (620)	16,278.80	53,392.73	65,706.51	5,617.23	
04 Receivables from Other Funds (160-179)	02	Taxes Receivable - Real and Personal (120-149)	3,196.88		380.52		
Discrimental Control	03	Taxes Receivable - Protested (150-159)	15.00	4.54	4.24		
06 Other Current Assets (190-210) Inventories (220 & 230) 07 Inventories (220 & 230) Inventories (220 & 230) 09 Deposits (250) Inventories (220 & 230) 20 TOTAL ASSETS AND OTHER DEBITS 19,490.68 53,397.27 66,091.27 5,617.23 DEFERRED OUTFLOWS 21 Deferred Outflows (501) Inventories	04	Receivables from Other Funds (160-179)					
10	05	Due From Other Governments (180)					
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 19,490.68 53,397.27 66,091.27 5,617.23 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) Colspan="2">Colspan	06	Other Current Assets (190-210)					
09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 19,490.68 53,397.27 66,091.27 5,617.23 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 3,211.88 4.54 384.76 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 47 TIF Fund Balance For Budget 16,278.80 53,392.73 65,706.51 5,617.23 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	07	Inventories (220 & 230)					
20 TOTAL ASSETS AND OTHER DEBITS 19,490.68 53,397.27 66,091.27 5,617.23	08	Prepaid Expenses (240)					
Deferred Outflows (501)	09	Deposits (250)					
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS	19,490.68	53,397.27	66,091.27	5,617.23	
LIABILITIES	DEF	TERRED OUTFLOWS					
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)					
23	LIA	BILITIES					
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 3,211.88 4.54 384.76 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 53,392.73 65,706.51 5,617.23 54 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)					
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 3,211.88 36 Deferred Inflows (680) 3,211.88 FUND BALANCE/EQUITY 38 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 16,278.80 53,392.73 65,706.51 5,617.23 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	23	Due to Other Governments (611)					
35 TOTAL LIABILITIES	25	Other Current Liabilities (621-679)					
DEFERRED INFLOWS 36 Deferred Inflows (680) 3,211.88 4.54 384.76 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 47 TIF Fund Balance For Budget 16,278.80 53,392.73 65,706.51 5,617.23 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	27	Other Liabilities (690 - 699)					
36 Deferred Inflows (680) 3,211.88 4.54 384.76 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	35	TOTAL LIABILITIES					
### FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	DEF	TERRED INFLOWS					
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 16,278.80 53,392.73 65,706.51 5,617.23 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	36	Deferred Inflows (680)	3,211.88	4.54	384.76		
38 Reserve for Encumbrances (953) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 16,278.80 53,392.73 65,706.51 5,617.23 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	FUN	ID BALANCE/EQUITY					
47 TIF Fund Balance For Budget 16,278.80 53,392.73 65,706.51 5,617.23 48 Fund Balance for Budget 16,278.80 53,392.73 65,706.51 5,617.23 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	37	Reserve for Inventories (951)					
48 Fund Balance for Budget 16,278.80 53,392.73 65,706.51 5,617.23 52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	38	Reserve for Encumbrances (953)					
52 TOTAL FUND BALANCE/EQUITY 16,278.80 53,392.73 65,706.51 5,617.23	47	TIF Fund Balance For Budget					
	48	Fund Balance for Budget	16,278.80	53,392.73	65,706.51	5,617.23	
53 TOTAL LIABILITIES AND FUND BALANCE 19,490.68 53,397.27 66,091.27 5,617.23	52	TOTAL FUND BALANCE/EQUITY	16,278.80	53,392.73	65,706.51	5,617.23	
	53	TOTAL LIABILITIES AND FUND BALANCE	19,490.68	53,397.27	66,091.27	5,617.23	



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		Tuition Fund	Retirement Fund	Miscellaneous	Adult Education
				Programs Fund	Fund
		440		4.5	
1.00	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	819.98	12,636.67	44,458.98	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	819.99	12,636.67	44,458.98	
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)	0.01			
FUI	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	819.98	12,636.67	44,458.98	
52	TOTAL FUND BALANCE/EQUITY	819.98	12,636.67	44,458.98	
53	TOTAL LIABILITIES AND FUND BALANCE	819.99	12,636.67	44,458.98	



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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		Tunu	runa		Abscirce Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		nance pheet			
		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	(2,596.66)			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	732.75			732.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(1,863.91)			732.72
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	732.75			732.72
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(2,596.66)			
52	TOTAL FUND BALANCE/EQUITY	(2,596.66)			
53	TOTAL LIABILITIES AND FUND BALANCE	(1,863.91)			732.72



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		Building Fund	Building Reserve	Day Care	Industrial Arts Fund
			Fund	Enterprise Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,756.40		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		4,756.40		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		4,756.40		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		4,756.40		
53	TOTAL LIABILITIES AND FUND BALANCE		4,756.40		



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		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Instructional Malerials Cry Self Insurance Fund Liability		Datance Sheet					
ASSETS AND OTHER DEBITS			Materials Ctr Internal Service	Internal Service			
Cash & Investments (101-119) Less Warrants Payable (620)		ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)	
10	ASS	ETS AND OTHER DEBITS					
Discrimination Disc	01	Cash & Investments (101-119) Less Warrants Payable (620)					
Of Other Current Assets (190-210)	04	Receivables from Other Funds (160-179)					
107 Inventories (220 & 230)	05	Due From Other Governments (180)					
08 Prepaid Expenses (240)	06	Other Current Assets (190-210)					
09 Deposits (250)	07	Inventories (220 & 230)					
10	08	Prepaid Expenses (240)					
11 Buildings and Building Improvements (331 & 332)	09	Deposits (250)					
12 Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)					
13 Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)					
20 TOTAL ASSETS AND OTHER DEBITS	12	Machinery and Equipment (341 & 342)					
DEFERRED OUTFLOWS	13	Construction Work in Progress (351)					
Deferred Outflows (501) Deferred Outflows (501) Deferred Outflows (501) Deferred Outflows (601-606) Deferred Outflows (601-606) Deferred Current Liabilities (621-679) Deferred Liabilities (621-679) Deferred Liabilities (690 - 699) Deferred Liability (730) Deferred Liability (770) Deferred Liability (770) Deferred Inflows (680) Deferred Inflows (680) Deferred Inflows (680) Deferred Liability (770) Deferred Liability (770)	20	TOTAL ASSETS AND OTHER DEBITS					
LIABILITIES	DEF	ERRED OUTFLOWS					
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)					
23 Due to Other Governments (611)	LIA	BILITIES					
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the payon of the pay	22	Payable to Other Funds (601-606)					
27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)					
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)					
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	27	Other Liabilities (690 - 699)					
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)					
33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	30	Lease Obligations Payable (730)					
TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)					
DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	33	Net Pension Liability (770)					
36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	35	TOTAL LIABILITIES					
FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	DEF	ERRED INFLOWS					
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)					
39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	FUN	D BALANCE/EQUITY					
41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)					
48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	39	Reserve for Endowments (954)					
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	41	Unrestricted Net Assets (940)					
52 TOTAL FUND BALANCE/EQUITY	48	Fund Balance for Budget					
	50	Invested in Capital Assets, Net of Related Debt					
53 TOTAL LIABILITIES AND FUND BALANCE	52	TOTAL FUND BALANCE/EQUITY					
	53	TOTAL LIABILITIES AND FUND BALANCE					



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** Recalculated **

05 Carbon County 1231 Luther Elem

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS	(3)	(3)	(3)	(22)
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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** Recalculated **

05 Carbon County 1231 Luther Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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** Recalculated **

05 Carbon County 1231 Luther Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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** Recalculated **

05 Carbon County 1231 Luther Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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05 Carbon County

** Recalculated **

1231 Luther Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

1112 District Levy - Personal Property	Curren	t Revenues, Other Financ	ring Sources and Residual Equity Transfers In:		Fund Code 01
1112 District Levy - Personal Property 214.83 363.5 1114 District Levy - Pers PropMobile Homes 150.29 519.3 1190 Penaltice and Interest on Taxes 379.41 225.7 1510 Interest Earnings 250.96 401.9 1900 Other Revenue from Local Sources 495.84 2,724.8 3110 Quality Educator 15,210.00 15,565.0 3111 Quality Educator 15,210.00 15,565.0 3113 Indian Education For All 693.60 709.9 3113 Indian Education For All 693.60 709.9 3115 State Spec Ed Allowable Cost Pymt to Districts 5,057.05 9,456.7 3116 Duta For Achievement 500.00 680.0 318 Natural Resource Development 693.05 1,162.8 3120 State Guaranteed Tax Base Aid 9,974.38 10,208.8 3444 State Canbined Fund School Block Grant 41,112.88 14,112.8 3445 State Combined Fund School Block Grant 41,112.8 41,112.8 3445 State Combined Fund School Block Grant 41,112.8 41,112.8 3445 State Combined Fund School Block Grant 41,112.8	PRC	Revenue		2015 Value	2016 Value
1114 District Levy - Pers Prop/Mobile Homes 150.29 519.3 1190 Penaltics and Interest on Taxes 379.41 252.7 1510 Interest Earnings 250.96 401.9 1900 Other Revenue from Local Sources 495.84 2,724.8 3110 Direct State Aid 97.254.59 103.578.7 3111 Quality Educator 15,210.00 15,556.0 3113 Indian Education For All 693.00 709.9 3115 State Spec Ed Allowable Cost Pymt to Districts 5,057.05 9,456.7 3116 Data For Achievement 510.00 680.0 3118 Natural Resource Development 693.05 11,62.8 3120 State Guaranteed Tax Base Aid 9,974.38 10,208.8 3444 State School Block Grant 14,112.88 14,112.8 3445 State Combined Fund School Block Grant 3465 S96 Block Grant Reimbursement 305.84 0.00 3466 S96 Block Grant Reimbursement 305.84 0.00 3460 Montana Oil and Gas Tax 334.7 369.2 6100 Material Prior Period Revenue Adjustments 0.00 3,3087.8 3495 State Combined Block Grant Reimbursement 0.00 3,3087.8 3495 State Combined Block Grant Reimbursement 0.00 3,3087.8 3495 State State School Block Grant Reimbursement 0.00 3,3087.8 3495 State		1111 District Levy - Re	eal Property	77,955.16	81,290.65
190		1112 District Levy - Pe	ersonal Property	214.83	363.50
1510 Interest Earnings 250,96 401.9 1900 Other Revenue from Local Sources 495,84 2,724.8 3110 Direct State Aid 97,254.59 103,578.77 3111 Quality Educator 15,260.00 15,565.00 3113 Indian Education For All 693,06 709.9 3115 State Spec Ed Allowable Cost Pymt to Districts 5,057.05 9,456.7 3116 Data For Achievement 510.00 680.00 3118 Natural Resource Development 693.05 11,62.8 3120 State Guaranteed Tax Base Aid 9,974.38 10,208.8 3444 State School Block Grant 4,112.8 14,112.8 34,112.8 3445 State Combined Fund School Block Grant 900,93 0.00 3467 3467 5896 Combined Block Grant Reimbursement 305,34 0.00 3467 3467 5896 Combined Block Grant Reimbursement 305,34 369.2 3600		1114 District Levy - Pe	ers Prop/Mobile Homes	150.29	519.37
1900 Other Revenue from Local Sources 495.84 2,724.8 3110 Direct State Aid 97,254.59 103,578.7 13111 Quality Educator For All 693.60 709.99 3115 State Spec Ed Allowable Cost Pymt to Districts 5,057.05 9,456.7 3116 Data For Achievement 510.00 680.00 3118 Natural Resource Development 693.05 1,162.8 3120 State Guaranteed Tax Base Aid 9,974.38 10,208.8 344 State School Block Grant 41,112.88 14,112.8 3445 State Combined Fund School Block Grant 9,009.3 0.00 3,446 Sb96 Block Grant Reimbursement 900.93 0.00 3,447 Sb96 Combined Fund School Block Grant 111.81 0.00 3,447 399.6 Combined Fund School Block Grant Reimbursement 111.81 0.00 3,447 399.6 Combined Block Grant Reimbursement 111.81 0.00 3,447 399.6 Combined Block Grant Reimbursement 111.81 0.00 3,447		1190 Penalties and Inte	rest on Taxes	379.41	252.71
		1510 Interest Earnings		250.96	401.96
		1900 Other Revenue from	om Local Sources	495.84	2,724.83
3113 Indian Education For All 693.60 709.9 3115 State Spec Ed Allowable Cost Pymt to Districts 5,057.05 9,456.7 3116 Data For Achievement 510.00 680.00 3118 Natural Resource Development 693.05 1,162.8 3120 State Guaranteed Tax Base Aid 9,974.38 10,208.8 3444 State School Block Grant 14,112.88 14,112.8 3445 State Combined Fund School Block Grant 900.93 0.0 3446 Sb96 Block Grant Reimbursement 305.84 0.00 3447 Sb96 Combined Block Grant Reimbursement 111.81 0.00 3447 Sb96 Combined Block Grant Reimbursement 111.81 0.00 3,087.8 3447 Sb96 Combined Block Grant Reimbursement 111.81 0.00 3,087.8 3440 Sb96 Block Grant Reimbursement 111.81 0.00 3,087.8 3440 Sb96 Block Grant Reimbursement 111.81 0.00 3,087.8 3440 Sb96 Block Grant Reimbursement 10,00 3,087.8 33447 Sb96 Combined Block Grant Reimbursement 10,00 3,087.8 3349 Sb99 Adjustment 0,00 0,00 3,087.8 3,000 3,00		3110 Direct State Aid		97,254.59	103,578.75
		3111 Quality Educator		15,210.00	15,565.00
		3113 Indian Education	For All	693.60	709.92
		3115 State Spec Ed All	owable Cost Pymt to Districts	5,057.05	9,456.79
3120 State Guaranteed Tax Base Aid 9,974.38 10,208.8		3116 Data For Achieve	ement	510.00	680.00
3444 State School Block Grant 14,112.88 3445 State Combined Fund School Block Grant 900.93 0.00 3446 SB96 Block Grant Reimbursement 305.84 0.00 3447 SB96 Combined Block Grant Reimbursement 111.181 0.00 3446 Montana Oil and Gas Tax 334.47 369.2 6100 Material Prior Period Revenue Adjustments 0.00 3.087.8 334.47 369.2 334.57 369.2 345		3118 Natural Resource	Development	693.05	1,162.84
3445 State Combined Fund School Block Grant 900.93 0.00 3446 SB96 Block Grant Reimbursement 305.84 0.00 3447 SB96 Combined Block Grant Reimbursement 111.81 0.00 3460 Montana Oil and Gas Tax 334.47 369.2 6100 Material Prior Period Revenue Adjustments 0.00 3.087.8 899 Adjustment 76100 Material Prior Period Revenue Adjustments 0.00 -13.947.11 7614 Current Revenues, Other Financing Sources and Residual Equity Transfers In: 224,605.09 230,538.00 230,538.00 230,538.00 240,000 24		3120 State Guaranteed	Tax Base Aid	9,974.38	10,208.88
3446 SB96 Block Grant Reimbursement 305.84 0.00 3447 SB96 Combined Block Grant Reimbursement 111.81 0.00 3460 Montana Oil and Gas Tax 334.47 369.2 6100 Material Prior Period Revenue Adjustments 0.00 3,087.8 839 Adjustment		3444 State School Bloc	14,112.88	14,112.88	
3447 SB96 Combined Block Grant Reimbursement 3447 SB96 Combined Block Grant Reimbursement 3460 Montana Oil and Gas Tax 334.47 369.2 6100 Material Prior Period Revenue Adjustments 70,00 -13,947.19 10,00 -13,947.		3445 State Combined F	900.93	0.00	
3460 Montana Oil and Gas Tax 6100 Material Prior Period Revenue Adjustments 6100 Material Prior Period Revenue Adjustm		3446 SB96 Block Gran	305.84	0.00	
100 Material Prior Period Revenue Adjustments 0.00 3,087.8		3447 SB96 Combined l	111.81	0.00	
Regular Education Programs - Elementary/Secondary 1XXX Regular Education Programs - Elementary/Secondary 1XXX Personal Services - Employee Benefits 2XXX Suppirt Services - General Administration 2XXX Suppires and Materials 2XXX Suppiles and Materials 3XXX Purchased Professional and Technical Services 1,674.20 3,667.5 5XXX Other Purchased Services 3,372.65 4,799.8 810 Dues and Fees 416.00 473.13 473.14 473		3460 Montana Oil and	Gas Tax	334.47	369.28
Current Expenditures Other Financing Sources and Residual Equity Transfers In:		6100 Material Prior Per	riod Revenue Adjustments	0.00	3,087.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	899 Ad	djustment			
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code of Cod		6100 Material Prior Per	riod Revenue Adjustments	0.00	-13,947.10
PRC Program Function Object 2015 Value 2016 Value 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 137,346.85 145,696.7 2XX Personal Services - Employee Benefits 2,640.07 8,495.4 3XX Purchased Professional and Technical Services 14,182.00 1,753.0 5XX Other Purchased Services 336.00 253.0 6XX Supplies and Materials 6,965.59 11,492.8 23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 4799.8 416.00 473.1	Total C	urrent Revenues, Other I	Financing Sources and Residual Equity Transfers In:	224,605.09	230,538.07
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 137,346.85 145,696.7 2XX Personal Services - Employee Benefits 2,640.07 8,495.4 3XX Purchased Professional and Technical Services 14,182.00 1,753.0 5XX Other Purchased Services 336.00 253.0 6XX Supplies and Materials 6,965.59 11,492.8 23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1	Curren	t Expenditures, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
1XXX Instruction 1XX Personal Services - Salaries 137,346.85 145,696.7 2XX Personal Services - Employee Benefits 2,640.07 8,495.4 3XX Purchased Professional and Technical Services 14,182.00 1,753.0 5XX Other Purchased Services 336.00 253.0 6XX Supplies and Materials 6,965.59 11,492.8 23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1	PRC	Program Function	Object	2015 Value	2016 Value
1XX Personal Services - Salaries 137,346.85 145,696.7 2XX Personal Services - Employee Benefits 2,640.07 8,495.4 3XX Purchased Professional and Technical Services 14,182.00 1,753.0 5XX Other Purchased Services 336.00 253.0 6XX Supplies and Materials 6,965.59 11,492.8 23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1		1XX Regular Education	n Programs - Elementary/Secondary		
2XX Personal Services - Employee Benefits 2,640.07 8,495.4 3XX Purchased Professional and Technical Services 14,182.00 1,753.0 5XX Other Purchased Services 336.00 253.0 6XX Supplies and Materials 6,965.59 11,492.8 23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1		1XXX Ins	truction		
3XX Purchased Professional and Technical Services 14,182.00 1,753.0 5XX Other Purchased Services 336.00 253.0 6XX Supplies and Materials 6,965.59 11,492.8 23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1			1XX Personal Services - Salaries	137,346.85	145,696.79
5XX Other Purchased Services 336.00 253.0 6XX Supplies and Materials 6,965.59 11,492.8 23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1			2XX Personal Services - Employee Benefits	2,640.07	8,495.48
6XX Supplies and Materials 6,965.59 11,492.8 23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1			3XX Purchased Professional and Technical Services	14,182.00	1,753.00
23XX Support Services - General Administration 1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1			5XX Other Purchased Services	336.00	253.00
1XX Personal Services - Salaries 9,389.20 7,166.6 3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1			6XX Supplies and Materials	6,965.59	11,492.83
3XX Purchased Professional and Technical Services 1,674.20 3,667.5 5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1		23XX Sup	port Services - General Administration		
5XX Other Purchased Services 1,908.81 2,407.9 6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1			1XX Personal Services - Salaries	9,389.20	7,166.68
6XX Supplies and Materials 3,972.65 4,799.8 810 Dues and Fees 416.00 473.1			3XX Purchased Professional and Technical Services	1,674.20	3,667.56
810 Dues and Fees 416.00 473.1			5XX Other Purchased Services	1,908.81	2,407.91
			6XX Supplies and Materials	3,972.65	4,799.89
Montana Automated Education Financial and Information Reporting System			810 Dues and Fees	416.00	473.12
	Mon	tana Automated Education	Financial and Information Reporting System		



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05 Carbon County

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Submit ID: 1231-35604583

1231 Luther Elem

Currer	<mark>ıt Expenditur</mark>	es, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX Ope	eration and Maintenance of Plant Services		
			1XX Personal Services - Salaries	9,740.81	7,635.97
			2XX Personal Services - Employee Benefits	875.11	0.00
			3XX Purchased Professional and Technical Services	345.18	2,744.07
			4XX Purchased Property Services	23,331.07	11,779.74
			5XX Other Purchased Services	625.25	885.25
			6XX Supplies and Materials	2,467.33	2,295.69
			8XX Other Expenditures	919.57	761.50
	280 Specia	l Education -	Local and State		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	7,012.05	606.79
			2XX Personal Services - Employee Benefits	0.00	155.00
			5XX Other Purchased Services	0.00	211.88
			6XX Supplies and Materials	263.00	0.00
		21XX Sup	port Services - Students		
			3XX Purchased Professional and Technical Services	0.00	5,834.89
		62XX Res	ources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	19.85	159.00
	365 Indian	Education f	or All - OTO & Ongoing		
		1XXX Ins	truction		
			6XX Supplies and Materials	423.12	0.00
	710 School	l Sponsored I	Extracurricular Activities		
		27XX Stud	dent Transportation Services		
			6XX Supplies and Materials	675.36	0.00
		34XX Ext	racurricular - Activities		
			1XX Personal Services - Salaries	187.92	114.00
	720 School	l Sponsored A	Athletics		
		35XX Ext	racurricular - Athletics		
			810 Dues and Fees	900.00	0.00
	910 Food 8	Services			

31XX Food Services

1XX Personal Services - Salaries 4XX Purchased Property Services

6XX Supplies and Materials

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

11,549.33

0.00

0.00

85.00



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05 Carbon County 1231 Luther Elem

		Schedule Of	Changes Worksho	eet		Fund C	Code 01	
Beginning Fund Balance						49,651.52	(1)	
Total Current Revenues, Other	er Financing So	urces and Residual Equ	ity Transfers In			230,538.07	(2)	
Total Current Expenditures, C	243,188.72	(3)						
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	for Encumbran	ices						
This Year	0.00	Less Last Year	20,722.07	(4b)	-20,722.07			
						-20,722.07	(4)	
Ending Fund Balance (1 + 2 -	3 + 4)					16,278.80	(5)	



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05 Carbon County

** Recalculated **

Submit ID: 1231-35604583

1231 Luther Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curre	nt Revenues, Other 1	<mark>Financ</mark>	ing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue			2015 Value	2016 Value
	1111 District Le	vy - Re	al Property	56,122.68	1,028.27
	1112 District Le	vy - Pe	rsonal Property	165.82	0.00
	1114 District Le	vy - Pe	rs Prop/Mobile Homes	105.92	173.91
	1190 Penalties ar	nd Inte	rest on Taxes	281.07	56.08
	1510 Interest Ear	rnings		240.60	432.13
	1900 Other Reve	nue fro	om Local Sources	63.82	0.00
	2220 County On	-Sched	ule Trans Reimb	3,078.00	0.00
	3210 State On-Se	chedule	e Trans Reimb	3,377.25	1,539.00
	3444 State School	1,624.09	1,624.09		
	3446 SB96 Bloc	160.11	0.00		
	6100 Material Pr	ior Per	iod Revenue Adjustments	0.00	3,545.44
Total (Current Revenues, C	Other F	Financing Sources and Residual Equity Transfers In:	65,219.36	8,398.92
Curre	nt Expenditures, Otl	ner Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC	Program Fund	ction	Object	2015 Value	2016 Value
	1XX Regular Ed	ucatio	n Programs - Elementary/Secondary		
	23X	X Sup	port Services - General Administration		
			1XX Personal Services - Salaries	3,252.50	3,148.35
	27X	X Stu	dent Transportation Services		
			1XX Personal Services - Salaries	8,754.78	11,280.22
			2XX Personal Services - Employee Benefits	875.10	0.00
			4XX Purchased Property Services	422.66	280.20
			5XX Other Purchased Services	8,791.29	1,583.86
			6XX Supplies and Materials	17.46	1,584.59
			8XX Other Expenditures	0.00	513.44
Total (Current Expenditure	es, Oth	er Financing Uses and Residual Equity Transfers Out:	22,113.79	18,390.66



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		Schedule Of Ch	anges Workshe	et		Fund C	Code 10		
Beginning Fund Balance					63	3,384.47	(1)		
Total Current Revenues, Other	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In								
Total Current Expenditures, G	18	8,390.66	(3)						
Increase/Decrease of Reserve	e for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increase/Decrease of Reserve	e for Encumbran	ces							
This Year	0.00	Less Last Year	0.00	(4b)	0.00				
						0.00	(4)		
Ending Fund Balance (1 + 2 - 3 + 4) 55									



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Curren	t Revenues, Other Fin	nancing Sourc	es and Residual Equity Tra	ansfers In:			Fund C	ode 11
PRC	Revenue					2015 Value	2016 Value	
	1111 District Levy	- Real Property	/			5,007.94	9	,574.61
	1112 District Levy	- Personal Pro	perty			9.13		43.27
	1114 District Levy	- Pers Prop/M	obile Homes			6.88	6.88 44	
	1190 Penalties and	Interest on Tax	xes			16.69		24.50
	1510 Interest Earni	ings				299.72		431.49
	1900 Other Revenu	ue from Local S	Sources			67.93		0.00
Total C	urrent Revenues, Oth	ner Financing	Sources and Residual Equi	ity Transfers In:		5,408.29	10	,118.32
<mark>Curren</mark>	t Expenditures, Other	<mark>r Financing U</mark> s	ses and Residual Equity Tr	ansfers Out:			Fund (<mark>Code 11</mark>
PRC	Program Functi	2015 Value	2016 Value					
Total C	urrent Expenditures,	Other Financ	ing Uses and Residual Equ	ity Transfers Out	:	0.00		0.00
			Schedule Of Ch	<mark>anges Worksl</mark>	reet		Fund (Code 11
Beginn	ning Fund Balance						55,588.19	(1)
Total C	Current Revenues, Othe	er Financing So	ources and Residual Equity T	Transfers In			10,118.32	(2)
Total C	Current Expenditures, C	Other Financing	Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve	for Inventorie	S					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve	e for Encumbra	nces					
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2 -	-3+4)					65,706.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Currer	nt Revenues, Other Fina	ncing Sourc	es and Residual Equity T	ransfers In:				Fund C	code 12
PRC	Revenue						2015 Value	2016 Va	llue
	1510 Interest Earning	T.C.					29.51		0.02
	1611 National Schoo		rram				0.00	7	,693.19
	1621 Lunch Sales	1 Lunen 1 10g	14111				10,444.94	,	0.00
	1900 Other Revenue	from Local S	Sources				0.00	49.33	
	3220 State Food Serv	vices Match					0.00	49.93	
	4100 Federal Miscell	aneous Gran	ts - Direct from Feds				6,254.06		0.00
	4550 Federal Child N	Nutrition					0.00	2,	,804.47
899 A	djustment								
	6100 Material Prior I	Period Reven	ue Adjustments				0.00	-5,	,548.88
Total (Current Revenues, Other	r Financing	Sources and Residual Eq	uity Transfers	In:		16,728.51	5,	,048.06
Currer	nt Expenditures, Other I	Financing U	ses and Residual Equity T	Transfers Out:				Fund (Code 12
PRC	PRC Program Function Object 2015				2015 Value	2016 Val	lue		
	910 Food Services								
	31XX F	ood Services	S						
		1XX P	ersonal Services - Salaries				12,573.09		0.00
			upplies and Materials				13,304.03		0.00
Total (Current Expenditures, C	ther Financ	ing Uses and Residual Eq	quity Transfers	Out	:	25,877.12		0.00
			Schedule Of Cl	hanges Wo	rksł	neet		Fund C	Code 12
Begin	ning Fund Balance							569.17	(1)
Total	Current Revenues, Other	Financing So	ources and Residual Equity	Transfers In				5,048.06	(2)
Total	Current Expenditures, Otl	her Financing	g Uses and Residual Equity	Transfers Out				0.00	(3)
Increa	se/Decrease of Reserve fe	or Inventorie	S						
,	This Year	0.00	Less Last Year	0.0	0	(4a)	0.00		
Increa	se/Decrease of Reserve fo	or Encumbra	nces						
,	This Year	0.00	Less Last Year	0.0	0	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balance (1 + 2 - 3		5,617.23	(5)					



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

			13 - 1 ui	uon runu				
Current	Revenues, Other Fin	ancing Source	es and Residual Equity Tr	ansfers In:			Fund C	Code 13
PRC	Revenue					2015 Value	2016 Value	
	1111 District Levy	- Real Property	y.			776.88		0.00
	1114 District Levy	- Pers Prop/Mo	obile Homes			12.62		3.43
	1190 Penalties and	Interest on Tax	xes			14.79		0.42
	1510 Interest Earnin	ngs				3.88		5.87
	1900 Other Revenue	e from Local S	Sources			2.09		0.00
Total C	urrent Revenues, Oth	er Financing	Sources and Residual Equ	ity Transfers In:		810.26		9.72
Current	t Expenditures, Other	Financing Us	ses and Residual Equity T	ransfers Out:			Fund C	Code 13
PRC	Program Function	on Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures,	Other Financ	ing Uses and Residual Equ	uity Transfers Out	t :	0.00		0.00
			Schedule Of Ch	anges Works	heet		Fund C	Code 13
Beginn	ing Fund Balance						810.26	(1)
Total C	Current Revenues, Other	r Financing So	ources and Residual Equity	Transfers In			9.72	(2)
Total C	Current Expenditures, O	ther Financing	Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	e/Decrease of Reserve	for Inventories	S					
Т	his Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Reserve	for Encumbra	nces					
Т	his Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2 -	3 + 4)					819.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues, C	<mark>Other Financ</mark>	cing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue			2015 Value	2016 Value
	1510 T	. F.		00.07	120.25
		rest Earnings		99.97	139.35
			om Local Sources	0.00	252.30
000 4		nty Ketireme	nt Distribution	36,318.46	16,778.11
899 A	djustment	. ID. D	' ID Al' (0.00	262.00
			riod Revenue Adjustments	0.00	-363.80
Total C	Current Rever	nues, Other 1	Financing Sources and Residual Equity Transfers In:	36,418.43	16,805.96
Curren	<mark>ıt Expenditur</mark>	es, Other Fi	nancing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regul	lar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	struction		
			2XX Personal Services - Employee Benefits	21,257.54	23,290.09
		23XX Sup	oport Services - General Administration		
	2XX Personal Services - Employee Benefits		2XX Personal Services - Employee Benefits	1,098.18	1,001.82
	26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits	572.13	538.09
		27XX Stu	dent Transportation Services		
			2XX Personal Services - Employee Benefits	640.80	853.41
	280 Specia	l Education	- Local and State		
		1XXX Ins	struction		
			2XX Personal Services - Employee Benefits	250.02	99.04
		34XX Ext	tracurricular - Activities		
			2XX Personal Services - Employee Benefits	14.38	0.00
		62XX Res	sources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	225.69	0.00
	710 School	Sponsored 1	Extracurricular Activities		
		34XX Ext	tracurricular - Activities		
			2XX Personal Services - Employee Benefits	0.00	8.73
	910 Food S	Services			
		31XX Foo	od Services		
			2XX Personal Services - Employee Benefits	646.86	0.00
Total C	Current Expe	nditures, Otl	her Financing Uses and Residual Equity Transfers Out:	24,705.60	25,791.18



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		Schedule Of	<mark>Changes Workshe</mark>	eet		Fund C	Code 14	
Beginning Fund Balance						21,621.89	(1)	
Total Current Revenues, Other	er Financing So	urces and Residual Equ	ity Transfers In			16,805.96	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out								
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	for Encumbrar	ices						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
Ending Fund Balance (1 + 2 -	Ending Fund Balance (1 + 2 - 3 + 4)							



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Fund Code 15

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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

current Revenues, Other Financing Sources and Residual Equity Transfers III;	rund Code 15	
PRC Revenue	2016 Value	
02 Misc Interest		
1510 Interest Earnings	356.51	
03 Local Sources Revenue		
1900 Other Revenue from Local Sources	50.00	
04 Contributions and Donations		
1920 Contributions/Donations from Private Sources	11,443.50	
05 Revenue from Federal Source		
4100 Federal Miscellaneous Grants - Direct from Feds	11,596.64	
06 Title II Part A		
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,927.00	
99 Adjustment		
6100 Material Prior Period Revenue Adjustments	8,457.12	
otal Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,830.77	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 15
RC Program Function Object	2015 Value	2016 Value
7 Goldman Sachs		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries		15,000.00
007 Subtotal		15,000.00
08 Teachers Aide		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries		32.50
008 Subtotal		32.50
45 Title II Part A		
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund		
1XXX Instruction		
5XX Other Purchased Services		3,581.16
221X Improvement of Instruction Services		
5XX Other Purchased Services		167.28
145 Subtotal		3,748.44
55 Title IV REAP		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries		6,424.45
		6,424.45 1,040.10



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Cur	rent Expenditui	es, Other Fir	ancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
156	Title IV REAP	•			
	412 Title V	VI, Part B, Su	bpart 1, Small rural Schools (SRS)		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		6,600.00
			2XX Personal Services - Employee Benefits		504.90
			6XX Supplies and Materials		2,212.25
			156 Subtotal	·	9,317.15
254	Local Source A	Art Grant			
	1XX Regu	lar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		2,343.35
			2XX Personal Services - Employee Benefits		66.22
			6XX Supplies and Materials		654.50
			254 Subtotal	•	3,064.07
255	Local Source A	Art Grant			
	1XX Regu	lar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			2XX Personal Services - Employee Benefits		241.25
			255 Subtotal	•	241.25
264	State OTO Ca	pital Invest &	Deferred Maintenance		
	1XX Regu	lar Educatio	n Programs - Elementary/Secondary		
		26XX Ope	eration and Maintenance of Plant Services		
			5XX Other Purchased Services		0.00
	366 OTO	Capital Inves	t & Deferred Maintenance		
		26XX Ope	eration and Maintenance of Plant Services		
			5XX Other Purchased Services		1,100.00
			264 Subtotal	,	1,100.00
265	Deferred Main	tenance & E	nergy Efficiency		
	1XX Regu	lar Education	n Programs - Elementary/Secondary		
		26XX Ope	eration and Maintenance of Plant Services		
			5XX Other Purchased Services		0.00
			265 Subtotal		0.00
335	Alaskan Pilot				
	1XX Regu	lar Education	n Programs - Elementary/Secondary		
			eration and Maintenance of Plant Services		
		.	4XX Purchased Property Services		632.59
			335 Subtotal		632.59
Tota	l Current Expe	nditures. Oth	er Financing Uses and Residual Equity Transfers Out:	:	40,600.55
_ 0.00					.0,000.55



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Schedule Of Changes Worksheet								
Beginning Fund Balance								
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In								
Total Current Expenditures, C	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							
Increase/Decrease of Reserve	Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	for Encumbrai	nces						
This Year 0.00 Less Last Year 0.00 (4b) 0.00								
						0.00	(4)	
Ending Fund Balance (1 + 2 -	Ending Fund Balance $(1+2-3+4)$							

	Project Reporter Summ	naries		
Projec	ct Reporter	Revenues	Expenditures	Difference
002	Misc Interest	356.51	0.00	356.51
003	Local Sources Revenue	50.00	0.00	50.00
004	Contributions and Donations	11,443.50	0.00	11,443.50
005	Revenue from Federal Source	11,596.64	0.00	11,596.64
006	Title II Part A	3,927.00	0.00	3,927.00
007	Goldman Sachs	0.00	15,000.00	-15,000.00
008	Teachers Aide	0.00	32.50	-32.50
145	Title II Part A	0.00	3,748.44	-3,748.44
155	Title IV REAP	0.00	7,464.55	-7,464.55
156	Title IV REAP	0.00	9,317.15	-9,317.15
254	Local Source Art Grant	0.00	3,064.07	-3,064.07
255	Local Source Art Grant	0.00	241.25	-241.25
264	State OTO Capital Invest & Deferred Maintenance	0.00	1,100.00	-1,100.00
265	Deferred Maintenance & Energy Efficiency	0.00	0.00	0.00
335	Alaskan Pilot	0.00	632.59	-632.59
899	Adjustment	8,457.12	0.00	8,457.12
Total		35,830.77	40,600.55	-4,769.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	t Revenues, Other Financ	cing Sourc	<mark>es and Residual Equity T</mark>	ransfers In:			Fund C	ode 28
PRC	Revenue					2015 Value	2016 Va	lue
	1111 District Levy - Ro	eal Propert	y			301.87		0.00
	1510 Interest Earnings					10.09		40.65
	1900 Other Revenue fr	om Local S	Sources			0.00	12,	,600.00
	3281 State Technology	/ Aid				230.86		243.26
	3445 State Combined I	Fund School	ol Block Grant			0.00		900.93
899 A	djustment							
	6100 Material Prior Pe	riod Reven	ue Adjustments			0.00		255.09
Total C	Current Revenues, Other	Financing	Sources and Residual Eq	uity Transfers In:		542.82	13,	,529.75
Curren	t Expenditures, Other Fi	nancing U	ses and Residual Equity 1	Transfers Out:			Fund C	Code 28
PRC	Program Function	Object				2015 Value	2016 Val	lue
	1XX Regular Education	n Progran	ns - Elementary/Secondar	ry				
	1XXX Ins							
			urchased Property Services			451.45		,497.00
			roperty and Equipment Ac	quisition		0.00	11	,666.53
	225/37 G		ther Expenditures			0.00		303.95
	23XX Suj		ices - General Administrates and Fees	ation		0.00	2	,007.90
	999 Undistributed	810 Dt	les and rees			0.00	2	,007.90
	9999 Und	listributed						
			aterial Prior Period Expend	liture Adjustments		1,100.00		0.00
Fotal C	Current Expenditures, Otl		-	-	:	1,551.45	16	,475.38
			Schedule Of C	<mark>hanges Worksl</mark>	heet		Fund (Code 28
Begini	ning Fund Balance						1,448.97	(1)
Total (Current Revenues, Other Fi	inancing So	ources and Residual Equity	Transfers In			13,529.75	(2)
Total (Current Expenditures, Othe	er Financin	g Uses and Residual Equity	Transfers Out			16,475.38	(3)
Increa	se/Decrease of Reserve for	Inventorie	S					
-	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbra	nces					
	This Year	0.00	Less Last Year	1,100.00	(4b)	-1,100.00		
							-1,100.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	- 4)					-2,596.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Curren	t Revenues, Other Fi	inancing Sourc	<mark>es and Residual Equity Tra</mark>	ansfers In:			Fund C	code 61
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earn	nings				104.27		42.27
otal C	Current Revenues, Ot	her Financing	Sources and Residual Equi	ity Transfers In:		104.27		42.27
<mark>urren</mark>	t Expenditures, Othe	e <mark>r Financing U</mark>	ses and Residual Equity Tr	ansfers Out:			Fund (<mark>Code 61</mark>
RC	Program Funct	tion Object				2015 Value	2016 Va	lue
	1XX Regular Edu	cation Progran	ns - Elementary/Secondary					
	26XX	Operation an	d Maintenance of Plant Ser	rvices				
		4XX P	urchased Property Services			0.00		160.00
		6XX S	upplies and Materials			0.00	6	,100.00
04 M	I.S.S. Transfer funds	from 110 to 16	1					
	190 School Safety	Projects						
	26XX	Operation an	d Maintenance of Plant Ser	rvices				
		6XX S	upplies and Materials			14,566.50		0.00
otal C	Current Expenditures	s, Other Financ	ing Uses and Residual Equ	ity Transfers Ou	ıt:	14,566.50	6	,260.00
			Schedule Of Ch	<mark>anges Works</mark>	sheet		Fund (Code 61
Beginn	ning Fund Balance						10,974.13	(1)
Total (Current Revenues, Oth	ner Financing So	ources and Residual Equity T	Fransfers In			42.27	(2)
Total (Current Expenditures,	Other Financin	g Uses and Residual Equity	Γransfers Out			6,260.00	(3)
Increas	se/Decrease of Reserv	e for Inventorie	s					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserv	e for Encumbra	nces					
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2	- 3 + 4)					4,756.40	(5)



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Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	8,479.55	606.79
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	137,346.85	160,295.81
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	2,105.44	2,421.35
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	69.95	83.60
XX	XXX	26XX	41X	Energy Utility Services	13,716.91	8,323.74
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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** Recalculated **

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	4,838.40
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	4,838.40
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	1,612.80
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	6,967.29
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,967.56
g.	Special Education Reversion Amount If $f = 0$ then $c = reversion$ ELSE If $(e - f)$ is > 0 , then $[(e - f) * 0.75] = reversion$	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%



FY2015-16

** Recalculated **

05 Carbon County 1231 Luther Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	606.79	0.00	0.00	0.00	0.00
280	1XXX	2XX	155.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	211.88	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	5,834.89	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	159.00	0.00	0.00	0.00	0.00
Totals			6,967.56	0.00	0.00	0.00	0.00

6,967.56

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

05 Carbon County

Submit ID: 1231-35604583

** Recalculated **

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

1231 Luther Elem

	Begining	Adjust-			Ending
Governmental	Balance	ments	Additions	Removals	Balance
Buildings	208,396.50	0.00	0.00	0.00	208,396.50
Machinery and Equipment	75,660.00	0.00	0.00	0.00	75,660.00
Totals at Historical Cost	284,056.50	0.00	0.00	0.00	284,056.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	284,056.50	0.00	0.00	0.00	284,056.50

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and

^{***} Has comments.



FY2015-16

** Recalculated **

05 Carbon County 1231 Luther Elem

Schedule of Changes in Long-Term Liabilities									
(a) (b) (c) (d) (e) (f) (g) Ending Current Long-Term Beginning New Debt Refunding Balance Portion Portion Balance & Other Principal & Other (6/30/2016) Due Due 7/1/2015 Additions Payments Reduction [a+b-c-d] FY2017 FY2018									
Governmental Activities *									
Compensated Absences	1.00	0.00	0.00	0.00	1.00	0.00	0.00		
Total Governmental Activity									
Non-bond Long-Term Liabilities	1.00	0.00	0.00	0.00	1.00	0.00	0.00		

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

05 Carbon County

1231 Luther Elem

Submit ID: 1231-35604583

** Recalculated **

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - TRS	0.00	181,856.00	0.00	181,856.00